

June 27, 2026

The Manager, CRD
BSE Limited
P J Towers, Dalal Street, Fort,
Mumbai - 400001

The Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G, BKC, Bandra (E),
Mumbai - 400051

The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001

BSE Security Code: 500043

NSE Symbol: BATAINDIA

CSE Scrip Code: 1000003

Dear Sir/Madam,

Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject: Deduction of tax at source on dividend – Shareholders Communication

In terms of the provisions of the Income-tax Act, 2025, dividend paid or distributed by a Company, is taxable in the hands of the shareholders.

In this regard, a communication to shareholders regarding deduction of tax at source on dividend (if approved at the ensuing AGM, as disclosed in our letter dated May 27, 2026, regarding Outcome of Board Meeting), along with the necessary annexures, would be sent to those shareholders whose e-mail IDs are registered with the Company, the RTA or the Depositories and also to other shareholders as per applicability.

The said communication along with annexures, as enclosed, will also be made available on the website of the Company, viz., www.bata.in

The same is for your information and records.

Thanking you,

Yours faithfully,
For BATA INDIA LIMITED

NITIN BAGARIA
AVP – Company Secretary & Compliance Officer

Encl.: As above

BATA INDIA LIMITED

CIN: L19201WB1931PLC007261

Registered Office: 27B, Camac Street, 1st Floor, Kolkata-700016, West Bengal || Tel.: (033) 22895796

E-mail: in-customer.service@bata.com || Website: www.bata.in



BATA INDIA LIMITED

CIN: L19201WB1931PLC007261

Registered Office: 27B, Camac Street, 1st Floor, Kolkata-700016, West Bengal
Tel.: (033) 22895796 || E-mail: share.dept@bata.com || Website: www.bata.in

July xx, 2026

Sub: BATA INDIA LIMITED Dividend FY 2025-26 – Tax Deduction at Source (TDS) on Dividend payout

Name of the 1st Holder:

DP and Client Id(s) / Folio No(s):

Dear Shareholder,

We are pleased to inform you that the Board of Directors (the "Board") of Bata India Limited (the "Company") at its meeting held on May 27, 2026, have recommended a Dividend of Rs. 9/- per Equity Share of Rs. 5/- each (180%) for the financial year ended on March 31, 2026. The dividend, as recommended by the Board, shall be paid if approved at the ensuing Annual General Meeting to be held on Wednesday, August 12, 2026.

The Record date has been fixed as Friday, July 31, 2026 for the purpose of payment of Dividend.

In accordance with the provisions of the Income-tax Act, 2025 (as amended) (the "IT Act"), dividend declared by the Company is taxable in the hands of the Members and the Company is required to deduct tax at source ("TDS") on dividend at the applicable rates.

This communication provides the applicable TDS provisions and information/document requirements for each Member:

A. For Resident Members:

A.1 No tax shall be deducted on payment of dividend to the resident individual Members, if the total dividend for a financial year does not exceed Rs. 10,000 (Rupees Ten Thousand), subject to availability of PAN of Member.

A.2 Tax shall be deducted from Dividend payable to Resident Members (other than category prescribed under A.1 above) as per the details provided below:

| Particulars | Applicable Rate of Tax | Declaration/ documents required |
|---|------------------------|---------------------------------|
| Where valid PAN is updated with the Depository Participant (<i>in case shares are held in dematerialized form</i>) or with Company's Registrar to an Issue and Share Transfer Agent (RTA) i.e., M/s. MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) (<i>in case shares are held in physical form</i>) and no exemption is sought by the resident Member | 10% | Not applicable |

| | | |
|---|---|---|
| No PAN/ Invalid PAN/ Inoperative PAN* and no exemption sought by Member | 20% | Not applicable Note: In case of a Member being resident individual eligible for obtaining Aadhaar Number have not linked the Aadhaar Number allotted with its PAN (as on the date of payment of such dividend), such PAN would be treated as inoperative for the provisions of deduction of TDS. |
| Where lower tax deduction certificate is issued by Income Tax Department under Section 395(1) of the IT Act | Rate specified in Lower tax withholding certificate obtained from Income Tax Department | <ul style="list-style-type: none"> • Copy of PAN card • Copy of lower tax withholding certificate obtained from Income Tax Department <p>Note: The certificate should be valid for the financial year 2026-27 and should cover the dividend income from the Company.</p> |

* As per Section 262 of the IT Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar, except person exempted as per Notification No. 37/2017. In case of failure to comply to this, the PAN allotted shall be deemed to be inoperative and tax shall be deducted at higher rates as prescribed under the IT Act.

A.3 No tax shall be deducted on Dividend to Resident Members if the Members submit documents mentioned in the below table with the RTA:

| Particulars | Documents required (if any) |
|---|--|
| Individual furnishing Form 121 | <ul style="list-style-type: none"> • Copy of PAN card • Form 121, provided that all the required eligibility conditions are met. Format of Form 121 is given in the link below |
| Submitting NIL withholding tax Certificate under Section 395(1) of the IT Act | <ul style="list-style-type: none"> • Copy of PAN card • NIL withholding tax certificate obtained from tax authority <p>Note: The certificate should be valid for the financial year 2026-27 and should cover the dividend income from the Company.</p> |
| Members covered u/s 393(4) [Table: SI No. 10] of the IT Act [e.g. LIC, GIC] | <ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (refer format SD1 given in the link below) along with adequate documentary evidence (e.g., registration certificate) to the effect that no tax withholding |

| | |
|---|---|
| | is required pursuant to the provisions of Section 393(4) [Table: SI No. 10] of the IT Act. |
| Category I and II Alternative Investment Fund (AIF) | <ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (refer format SD1 given in the link below) that the AIF is registered with SEBI as per SEBI Regulations along with copy of registration certificate along with the confirmation that their income is exempted from tax in terms of notification no. 51/2015 issued by CBDT |
| Persons covered under Section 393(5) of the IT Act (e.g. Mutual Funds specified under Schedule VII (Table: SI. No. 20/21) of the IT Act, RBI, Govt.) | <ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (refer format SD1 given in the link below) along with documentary evidence (e.g., registration certificate) that the person is covered under said Section 393(5) of the IT Act |
| Other Members exempt as per IT Act including those mentioned in Circular No. 18/2017 issued by CBDT viz. New Pension System Trust governed by Schedule VII (Table: SI. No. 41), Recognized Provident Fund, Approved Superannuation Fund or Approved Gratuity Fund | <ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (refer format SD1 given in the link below) along with documentary evidence to the effect that no tax withholding is required • Copy of the lower TDS certificate obtained from Income Tax Department (except those covered by Circular 18/2017) |

B. For Non-Resident Members:

Tax is required to be withheld in accordance with the provisions of Section 159 of the IT Act at applicable rates in force. As per the relevant provisions of the IT Act, the tax shall be withheld @ 20% (plus applicable surcharge and cess) on the amount of dividend payable.

As per Section 159 of the IT Act, the Non-Resident Member has the option to be governed by the provisions of the Double Taxation Avoidance Agreement ("Tax Treaty") between India and the country of tax residence of the Member, if they are more beneficial to them. Please refer to the below table for the details of documents to avail Tax Treaty benefits:

| Particulars | Applicable Rate | Documents required (if any) |
|--|--|--|
| Non-Resident Members (including Foreign Institutional Investors (FIIs) / Foreign Portfolio | 20% plus applicable surcharge and cess OR | If the Member wants to avail the tax rates as per the Tax Treaty, following documents would be required: |

| | | |
|--|---|--|
| <p>Investors (FPIs) except if specifically falling under any of the below categories</p> | <p>Tax Treaty Rate (Whichever is lower)</p> | <ul style="list-style-type: none"> • Self-attested copy of the Permanent Account Number (PAN) allotted by the Indian Income Tax authorities • Self-attested copy of Tax Residency Certificate (TRC) issued by the competent authority of the country of Member's residency, evidencing and certifying the tax residency status of the Member in the country of residency during the Financial Year 2026-27 • Electronically generated Form 41 from the link https://eportal.incometax.gov.in • In case of FIIs and FPIs, self-attested copy of SEBI registration certificate • Self-declaration (in the format SD2 given in the link below), certifying that - <ul style="list-style-type: none"> i. You will continue to remain a tax resident of the country of your residency during the Financial Year 2026-27; ii. You are eligible to claim the beneficial Tax Treaty rate for the purposes of tax withholding on dividend declared by the Company; iii. You have no reason to believe that your claim for the benefits of the Tax Treaty is impaired in any manner; iv. You are the beneficial owner of your shareholding in the Company and dividend receivable from the Company; v. You do not have a taxable presence/ permanent establishment/ fixed base/ Business Connection/ Place of Effective Management, in India in accordance with the applicable Tax Treaty or dividend income is not attributable/ effectively connected to any permanent establishment or fixed base in India); vi. Non-resident complies with any other condition prescribed in the relevant Tax |
|--|---|--|

| | | |
|--|---|---|
| | | Treaty and provisions under the Multilateral Instrument ('MLI'). |
| Submitting Certificate under Section 395(1) of the IT Act. | Rate specified in Lower / Nil withholding tax certificate | Lower/NIL withholding tax certificate obtained from tax authority Note: The certificate should be valid for the financial year 2026-27 and should cover the dividend income from the Company. |
| Alternative Investment Fund - Category III or Retail Scheme/ Exchange Traded Fund located in International Financial Services Centre | 10% (plus applicable surcharge and cess) | <ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (refer format SD3 given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity. |
| Non-Resident Members who are tax residents of Notified Jurisdictional Area as defined u/s 176(1) of the IT Act | 30% | Not applicable |
| Sovereign Wealth funds and Pension funds notified by Central Government under Schedule V (Table: Sl. No. 7) of the IT Act | NIL | <ul style="list-style-type: none"> • Copy of PAN card • Copy of the notification issued by CBDT substantiating the applicability of Schedule V (Table: Sl. No. 7) of the IT Act issued by the Government of India. • Self-Declaration (refer SD4 & SD5 given in the link below) that the conditions specified in Schedule V (Table: Sl. No. 7) have been complied with |
| Foreign Portfolio Investors (FPIs) - Category I | 10% (plus applicable surcharge and cess) in case of a valid PAN | <ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (refer format SD6 given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity. |
| Subsidiary of Abu Dhabi Investment Authority (ADIA) as | NIL | <ul style="list-style-type: none"> • Copy of PAN card |

| | | |
|--|--|--|
| prescribed under Schedule V (Table: Sl. No. 7) of the IT Act | | <ul style="list-style-type: none"> • Self-Declaration (refer format SD7 given in the link below) substantiating the fulfilment of conditions prescribed under Schedule V (Table: Sl. No. 7) of the IT Act |
|--|--|--|

Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company / RTA, of the documents submitted by Non-Resident Members and meeting requirement of the IT Act read with applicable Tax Treaty. It must be ensured that self-declaration should be addressed to the Company and should be in the same format as attached. In the absence of the same, the Company will not be obligated to apply the beneficial Tax Treaty rate at the time of tax deduction on dividends.

Section 397(2) of the IT Act applicable to individual Members (resident and non-resident)

The Income Tax Department has released a Compliance Check Functionality to determine whether the PAN in case of individual is operative/ inoperative and the Company would be relying on the report generated from the said facility for compliance with Section 262(9) read with Section 397(2) of the IT Act.

For all Members (Resident and Non- Resident)

The tax rates mentioned above are based on the current tax regulations. The actual tax withholding on dividend payments will be in accordance with the prevailing tax laws at the time of dividend distribution. Any change in the tax legislation will be reflected in withholding process. Tax deducted in accordance with this communication shall be final and the Company shall not refund/adjust said amount subsequently.

Members holding shares under multiple accounts under different residential status/ Member category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category, will be considered on their entire shareholding which is held under different accounts.

The aforementioned forms (duly completed, signed and scanned) along with PAN (unless already registered) should be submitted on the website of the Company's Registrar to an Issue and Share Transfer Agent (RTA) i.e., M/s. MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), on or before Tuesday, July 22, 2026 in order to enable the Company to determine and deduct appropriate TDS / withholding tax, as may be applicable.

Any documents submitted after **Tuesday, July 22, 2026** will be accepted at the sole discretion of the Company.

After receipt of any of the declarations and basis its independent assessment, if the Company finds that any information is contrary to the declarations received by it, the Company reserves right to rely on the results of its independent assessment and make a deduction of tax at a higher rate as per applicable provisions of the IT Act.

It may be further noted that in absence of receipt of the aforementioned details/documents or for any other reason, if the tax on dividend is deducted at a higher rate there would still be an option available with the Member to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such tax deduction.

A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the IT Act, in the hands of a person other than the Member in accordance with Rule 203(2)

of the Income-tax Rules, 2026 on or before **Tuesday, July 22, 2026**. The declaration must consist of name, address, PAN, along with other documents mentioned above depending upon the tax residency status of such person to whom credit is to be given and proportion of credit to be given in respect of dividend income.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided/to be provided by the Member(s), such Member(s) will be responsible to indemnify the Company and also, provide the Company with all information/documents and co-operation in any appellate proceedings.

DATA UPDATION FOR SMOOTH PROCESSING-

Updation of PAN, email address and other details

Members holding shares in dematerialized mode, are requested to update their records such as tax residential status, permanent account number (PAN), registered email addresses, mobile numbers and other details with their relevant Depositories through their Depository Participants. Members holding shares in physical mode are requested to furnish details to the Company's RTA. The Company is obligated to deduct tax at source (TDS) based on the records available with RTA and no request will be entertained for revision of TDS return.

The Company will arrange to email a soft copy of TDS certificate to you at your registered email Id post completion of activities.

Update of Bank account details:

We request you to submit / update your bank account details with your Depository Participant, in case you are holding shares in the electronic form. In case your shareholding is in the physical form, you will have to submit a scanned copy of a covering letter, duly signed by the first Member, along with a cancelled cheque leaf with your name and bank account details and a copy of your PAN card, duly self-attested, with RTA. This will facilitate receipt of dividend directly into your bank accounts. In case the cancelled cheque leaf does not bear the Members name, please attach a copy of the bank pass-book statement, duly self-attested. We also request you to register your email IDs and mobile numbers with the Company or the RTA.

This communication shall not be treated as an advice from the Company or its affiliates and its RTA. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Members should consult their tax advisors for requisite action to be taken by them.

All communications/ queries in this respect should be addressed and sent to the Company's RTA at the mail id- bataindiadivtax@in.mpms.mufg.com

Alternatively, you can upload your documents on the following link:

<https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html>

Documents sent to any other email ID may lead to non-submission of documents and attract TDS as per the provisions of IT Act

We seek your cooperation in this matter.

To view / download Form 121 [click here](#)

To view / download - Self Declaration SD1 for Resident Member [click here](#)

To view / download - Self Declaration SD2 for Non-Resident Member [click here](#)

To view / download - Self Declaration SD3 for AIF Category III or Retail Scheme / Exchange Traded Fund [click here](#)

To view / download - Self Declaration SD4 for Sovereign Wealth Fund [click here](#)

To view / download - Self Declaration SD5 for Pension Funds [click here](#)

To view / download - Self Declaration SD6 for Category - I FPI [click here](#)

To view / download - Self Declaration SD7 for Abu Dhabi [click here](#)

Thanking you,

**Yours faithfully,
For Bata India Limited**

**Sd/-
Nitin Bagaria
Company Secretary**

FORM NO. 121

[See rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

| Details of the declarant | | | | |
|--------------------------|---|-----------------------|-----------------------|---------------|
| 1. | Name | <i>(refer Note 1)</i> | | |
| 2. | Address | <i>(refer Note 2)</i> | | |
| 3. | Permanent Account Number | | | |
| 4. | Status | <i>(refer Note 3)</i> | | |
| 5. | Residential status | <i>(refer Note 4)</i> | | |
| 5(a). | If resident individual, whether age is 60 years or more at any time during the tax year | <i>Yes/no</i> | | |
| 6. | Email id | | | |
| 7. | Contact number | Country Code | Number | |
| 8. | Tax Year (for which declaration is made) | | | |
| Details of income | | | | |
| 9. | Nature of income | <i>(refer Note 5)</i> | | |
| 10. | Estimated income for which declaration is made | | | |
| 11. | Details of Form No. 121 other than this form filed during the tax year, if any | <i>(refer Note 6)</i> | | |
| 11(a). | Total number of Form No. 121 filed earlier | | | |
| 11(b). | Aggregate amount of income for which Form No. 121 were filed | | | |
| 12. | Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)] | | | |
| 13. | Estimated total income of the tax year including the income mentioned in column 12 | <i>(refer Note 7)</i> | | |
| 14. | Details of the ITR filed for previous two tax years | | | |
| | Sl. No. | Tax Year | Acknowledgment Number | Return Income |
| | 1. | | | |
| | 2. | | | |

DECLARATION

I..... having Permanent Account Number do hereby declare that

- (i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- (ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

- (iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year... will be nil.
- (iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year..... *(not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year)*
- (v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place:

Signature of the Declarant

Date:

Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

| Details of the person responsible for paying income | | | |
|--|--|-------------------------------------|--------|
| 1. | Name | <i>(refer Note 1)</i> | |
| 2. | Address | <i>(refer Note 2)</i> | |
| 3. | Tax Deduction and Collection Account Number | | |
| 4. | Permanent Account Number | | |
| 5. | Email id | | |
| 6. | Contact number | Country Code | Number |
| 7. | Tax Year | | |
| Details of the declarant and the declarations received | | | |
| 8. | Name of the declarant | <i>(refer Note 1)</i> | |
| 9. | Permanent Account Number | | |
| 10. | Unique Identification Number | | |
| 11. | Date of Birth/Incorporation | <i>(dd/mm/yyyy)</i> | |
| 12. | Address | <i>(refer Note 2)</i> | |
| 13. | Email id | | |
| 14. | Contact number | Country Code | Number |
| 15. | Estimated income for which declaration is made | <i>(as per column 10 of Part A)</i> | |
| 16. | Estimated total income of the tax year of the declarant | <i>(as per column 13 of Part A)</i> | |
| 17. | Aggregate amount of income for which declaration is made during the tax year | <i>(as per column 12 of Part A)</i> | |
| 18. | Date on which declaration is received | <i>(dd/mm/yyyy)</i> | |

DECLARATION

I (name of authorized person)..... having Permanent Account Number hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place:

Signature of the authorized person

Date:

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
 - (a) payment of accumulated balance due to an employee participating in recognized provident fund
 - (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
 - (c) rent from a specified person
 - (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
 - (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
 - (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
 - (g) dividend (including dividend on preference shares) declared by domestic company

Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

SD1- DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 2025)

Date: xxxxxxxxxxxx

To

Bata India Ltd,

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN -

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Bata India Ltd ('the Company'), I / We hereby declare as under:

1. I / We, (*Full name of the shareholder*), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2026 - March 2027 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

OR

*We are a **Mutual Fund** specified in Schedule VII (Table: S. No. 20/21) of the Income Tax Act, 2025; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** established in India; and our income is exempt under Schedule V (Table: Sl. No. 1) of the IT Act and as specified in CBDT Notification No. 51/2015 of the Income-tax Act, 1961. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are [*Nature of the entity*] and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section [*mention relevant section*] of the Income Tax Act, 2025; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

OR

*We are an [*Nature of the entity*] covered by clause [*clause number*] of paragraph 4 of Circular 18/2017 of the Income-tax Act, 1961; and our income is unconditionally exempt and also, we are not statutorily required to file an Income tax return and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax as per said CBDT circular and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For (Name of the shareholder)

<<insert signature>>

Authorized Signatory -

Notes:

1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

SD2- DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 159 of the Indian Income Tax Act, 2025 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument

Date: [xx] 2026

To

Bata India Ltd

Dear Sir/Madam,

Re: Declaration for claiming the tax treaty benefits for the Tax year 2026-27 (ending on March 31, 2027).

I / We, [.....] [NAME OF SHAREHOLDER] do hereby solemnly declare as follows:

- I / We am / are a tax resident of [.....] [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation (DTAA) and Prevention of Fiscal Evasion between India and [.....] [COUNTRY OF RESIDENCE] (the "India-[.....] DTAA") read with the provisions of the Multilateral Instrument ("MLI");

- I / We will continue to maintain the 'tax resident' status in *his/her/its respective Country for the application of the provisions of the India-[.....] [COUNTRY OF RESIDENCE] DTAA, during the Tax year 2026-27;

- I / We am / are eligible to claim the benefits under the provisions of India-[.....] [COUNTRY OF RESIDENCE] DTAA;

- The claim of benefits by me / us is not impaired in any way;

- I / We do not have any taxable presence / fixed base / permanent establishment / Place of Effective Management in India.

Or

*I / We have a taxable presence/ fixed base / permanent establishment / Place of Effective Management in India and the dividend income receivable by me / us from investment in the shares of Company is not attributable / effectively connected to such PE / fixed base in India.

- Further, I / We do not have a Business Connection in India according to the provision of section 9 of the IT Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India. [applicable in case DTAA benefits are not available]

- That the investments made by me / us in the shares of Company are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the DTAA between India and [.....] [COUNTRY OF RESIDENCE]

- I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of less than 365 days

OR

* I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

* I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of more than '.....' days [required period of days under the relevant DTAA].

- I / We further declare that I / we have the right to use and enjoy the dividend received / receivable from the above shares and such right is not constrained by any contractual and / or legal obligation to pass on such dividend to another person.

- We have examined our investment structure in India, analyzed our activity of purchase and sale of listed Indian securities from the Indian General Anti Avoidance Rules ('GAAR') perspective in terms of Chapter XI of the IT Act read with relevant Rules and confirms that the main purpose of its investment structure is not to obtain benefits of the DTAA between India and [.....] [COUNTRY OF RESIDENCE] and we do not satisfy the secondary criteria laid down in clauses (a) to (d) of section 179(1) of the Act.

- The income to be received from the Company is taxable in our hands in [COUNTRY OF RESIDENCE].

- We confirm that the key management and commercial decisions necessary for the conduct of the entity's business as a whole are, in substance, made in [COUNTRY OF RESIDENCE], of which this Company/LLP/Firm is a tax resident. All Board of Directors meetings are held in [COUNTRY OF RESIDENCE] with a functional quorum present locally.

- We confirm we maintain a physical office, employ [Number] of qualified personnel, and incur significant local operational expenses in [COUNTRY OF RESIDENCE], which commensurate with our business activities.

- I / We further declare that I / We are eligible to claim benefit of the DTAA between India and [.....] [COUNTRY OF RESIDENCE] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of Tax Year 2026-27 i.e. covering the period from 01 April, 2026 to March 31, 2027) obtained from the tax authorities of the country of which I / We am a / are resident.

- I / We will inform immediately the Company if there is any change in the status.

- I / We hereby confirm that the declarations made above are complete, true and bona fide.

This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by me / us.

Yours faithfully,

[To be provided on Shareholder's Letter head]

For [NAME OF SHAREHOLDER]

Authorized Signatory [Name/designation]

Email address: [Please insert]

Contact Number: [Please insert]

Contact address: [Please insert]

Notes:

*Delete whichever is not applicable.

** (including for FIIS/FPIs/Non-resident individuals/non-resident Firms or an other entity being a non-resident)

[To be provided on Shareholder's Letter head]

**SD3- DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III OR
RETAIL SCHEME/ EXCHANGE TRADED FUND LOCATED IN INTERNATIONAL
FINANCIAL SERVICES CENTRE**

Date: xxxxxxxxxxxx

To

Bata India Ltd

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number [.....] and complying with all regulations as prescribed by SEBI during the year 2026-27.

OR

We have been granted a certificate as a retail scheme or an Exchange Traded Fund under the International Financial Services Centres Authority Act, 2019 and satisfies the conditions laid down for such schemes/funds under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 during the year 2026-27.

- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

SD4- DECLARATION FOR SOVEREIGN WEALTH FUNDS

Date: xxxxxxxxxxxx

To

Bata India Ltd

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V (Table: Sl. No. 7) of the Income tax Act, 2025

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of Schedule V (Table: Sl. No. 7) of the IT Act during the year 2026-27.
- We also certify that we comply with the conditions laid down in the notification number [.....] issued by CBDT dated [.....], for granting exemption to the established Sovereign Wealth Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

SD5- DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under Schedule V (Table: Sl. No. 7) of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxxx

To

Bata India Ltd

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V (Table: Sl. No. 7) of the Income tax Act, 2025

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of Schedule V (Table: Sl. No. 7) of the Act during the year 2026-27.
- We also certify that we comply with the conditions laid down in Rule 282 of Income-tax Rules, 2026 (corresponding to rule 2DB of Income-tax Rules, 1962, notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E)).
- We also certify that we comply with the conditions laid down in the notification number [.....] issued by CBDT dated [.....], for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

SD6- DECLARATION FOR CATEGORY I - FOREIGN PORTFOLIO INVESTORS

Date: xxxxxxxxxxxx

To

Bata India Ltd

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category I Foreign Portfolio Investors (FPIs), holding the registration number [.....] and complying with all regulations as prescribed by SEBI during the year 2026-27.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I/ We further declare that we are an investment division of an offshore banking unit which commenced its operations on or before the 31st day of March, 2030 and fulfill all conditions mentioned under Schedule VI [Note 1(g)] of the Income Tax Act, 2025.

(Name, designation & signature of the Debenture holder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

- 1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

**SD7- DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT
AUTHORITY**

Date: xxxxxxxxxxxx

To

Bata India Ltd

Subject: Declaration regarding fulfillment of prescribed conditions under Schedule V (Table: Sl. No. 7) of the Income tax Act, 2025

I / We, [.....] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of Schedule V (Table: Sl. No. 7) of the IT Act during the year 2026-27.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):